

Kindly replace claim 25 with the following amended claim 25:

25. (Twice Amended) A method of forming a silicon oxide layer comprising:
providing a semiconductor substrate having a stepped portion;
coating the semiconductor substrate with a spin-on glass (SOG) composition
containing perhydropolysilazane having the compound formula $-(\text{SiH}_2\text{NH})_n-$ wherein n
represents a positive integer, a weight average molecular weight within the range of from
about 4,000 to about 8,000, a molecular weight dispersion within the range of about 3.0 to
about 4.0; and
curing the SOG layer to form a layer of silicon oxide having a planar surface,
wherein the stepped portion is formed by:
forming a plurality of gate electrodes on the semiconductor substrate;
and the silicon oxide layer is formed by:
coating the SOG composition on the substrate to completely cover the
plurality of gate electrodes and to form an SOG layer; and
curing the SOG layer by:
pre-baking the SOG layer at a temperature within the range of from
about 100 to about 500°C for a first period of time; and
main-baking the SOG layer at a temperature within the range of
about 600 to about 900 °C for a second period of time.

The changes in the previous claim are indicated below by brackets for deletions and underlining for insertions.

25. (Twice Amended) A method of forming a silicon oxide layer comprising:
providing a semiconductor substrate having a stepped portion;
coating the semiconductor substrate with a spin-on glass (SOG) composition containing perhydropolysilazane having the compound formula $[-(\text{SiH}_2\text{NH})_n-]$ wherein $-(\text{SiH}_2\text{NH})_n-$ wherein n represents a positive integer, a weight average molecular weight within the range of from about 4,000 to about 8,000, a molecular weight dispersion within the range of about 3.0 to about 4.0 $[\cdot]$; and
curing the SOG layer to form a layer of silicon oxide having a planar surface, wherein the stepped portion is formed by:
forming a plurality of gate electrodes on the semiconductor substrate;
and the silicon oxide layer is formed by:
coating the SOG composition on the substrate to completely cover the plurality of gate electrodes and to form an SOG layer; and
curing the SOG layer by:
pre-baking the SOG layer at a temperature within the range of from about 100 to about 500°C for a first period of time; and
main-baking the SOG layer at a temperature within the range of about $[900]$ 600 to about $[1000]$ 900 °C for a second period of time.

Kindly replace claim 27 with the following amended claim 27:

27. (Twice Amended) A method of forming a silicon oxide layer comprising:
providing a semiconductor substrate having a stepped portion;
coating the semiconductor substrate with a spin-on glass (SOG) composition
containing perhydropolysilazane having the compound formula $-(\text{SiH}_2\text{NH})_n-$ wherein n
represents a positive integer, a weight average molecular weight within the range of from
about 4,000 to about 8,000, a molecular weight dispersion within the range of about 3.0 to
about 4.0; and
curing the SOG layer to form a layer of silicon oxide having a planar surface,
wherein the stepped portion is formed by:
forming an insulation layer on the semiconductor substrate; and
forming a plurality of metal wiring patterns on the insulation layer;
and the silicon oxide layer is formed by:
coating the SOG composition on the substrate to completely cover the
metal wiring patterns thereby to form an SOG layer; and
curing the SOG layer by:
pre-baking the SOG layer at a temperature within the range of from
about 100 to about 500°C for a first period of time; and
main-baking the SOG layer at a temperature within the range of
about 400 to about 450 °C for a second period of time.

The changes in the previous claim are indicated below by brackets for deletions and underlining for insertions.

27. (Twice Amended) A method of forming a silicon oxide layer comprising:

- providing a semiconductor substrate having a stepped portion;
- coating the semiconductor substrate with a spin-on glass (SOG) composition containing perhydropolysilazane having the compound formula $[-(\text{SiH}_2\text{NH})_n- \text{wherein}]$ $-(\text{SiH}_2\text{NH})_n-$ wherein n represents a positive integer, a weight average molecular weight within the range of from about 4,000 to about 8,000, a molecular weight dispersion within the range of about 3.0 to about 4.0[.]; and
- curing the SOG layer to form a layer of silicon oxide having a planar surface, wherein the stepped portion is formed by:
 - forming an insulation layer on the semiconductor substrate; and
 - forming a plurality of metal wiring patterns on the insulation layer;
- and the silicon oxide layer is formed by:
 - coating the SOG composition on the substrate to completely cover the metal wiring patterns thereby to form an SOG layer; and
 - curing the SOG layer by:
 - pre-baking the SOG layer at a temperature within the range of from about 100 to about 500°C for a first period of time; and
 - main-baking the SOG layer at a temperature within the range of about [900] 400 to about [1000] 450 °C for a second period of time.